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Child and Dependent Care Expenses

For use in preparing
1990 Returns

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Important Reminders

Age limit. A qualifying person for the credit for child and dependent care expenses includes your dependent child under the age of 13 for whom you can claim an exemption. See *Qualifying Persons*, later.

Provider identification. You must identify the individual or organization that provides care for your child or other dependent. If your tax return does not show the required information, you must be able to show due diligence or your credit will not be allowed. See *Provider Identification*, later.

Employer-provided care. You must subtract from the dollar limit any dependent care benefit you get from your employer that is excluded from your income. See *Employer-provided dependent care assistance plan* under *Reduced Dollar Limit*, later.

Introduction

This publication explains the general requirements you must meet to claim the credit for child and dependent care expenses. To see if you may qualify for the credit, you can look at the *General Requirements Chart* on page 2.

If you pay someone to care for your dependent under age 13, or your disabled spouse or dependent, you may be able to get a credit of up to 30% of your expenses. To qualify, you must pay these expenses so you can work or look for work.

You can take this credit if you file Form 1040 or Form 1040A. Use Form 2441, *Child and Dependent Care Expenses*, if you file Form 1040, or use Schedule 2 if you file Form 1040A. The credit is subtracted from the amount of your tax liability, but it cannot be more than that amount.

You may have to pay employment taxes. If you pay someone to come to your home and care for your dependent or spouse, you may be a household employer who has to pay employment taxes. Usually, you are ***not*** a household employer if the person who cares for your child or dependent does so at his or her home or place of business.

If you use a placement agency to get a babysitter or companion who works in your home, that person is not your employee if the agency sets the fee and exercises control over the sitter. This control could include providing rules of conduct and appearance and requiring regular reports. In this case, you do not have to pay employment taxes. But, if an association merely gives you a list of sitters and you hire one from that list, the sitter may be your employee.

For more information on a household employer's tax responsibilities, see Publication 926, *Employment Taxes for Household Employers*, and Form 942, *Employer's Quarterly Tax Return for Household Employees*.

Free Publications and Forms

If you need information on a subject not covered in this publication, you can check our other free publications. To order publications and forms, call our toll-free number 1-800-TAX-FORM (1-800-829-3676) or write to the IRS Forms Distribution Center for your area as shown in the income tax package.

General Requirements

To be able to claim the credit for child and dependent care expenses, you must meet **all** the following requirements. These requirements are also presented in the *General Requirements Chart*, and are discussed in detail throughout this publication.

1) You (and your spouse if you are married) must keep up a home that you live in with one or more qualifying persons.
2) You pay child and dependent care expenses so you (and your spouse if you are married) can work or look for work. (However, see *Rule for a student-spouse or a spouse not capable of self-care*, later.)
3) You must have income from work during the year.
4) You must make payments for child and dependent care to someone you (or your spouse) cannot claim as a dependent. If you make payments to your child, he or she cannot be your dependent and must be age 19 or older by the end of the year for the payments to qualify.
5) You must file a joint return if you are married, unless the exceptions discussed later under *Marital Status* apply to you.
6) You must identify the care provider on your tax return. (See *Provider Identification*, later.)
7) You cannot exclude from your income $2,400 or more of employer-provided dependent care assistance ($4,800 or more if two or more persons were cared for). See *Reduced Dollar Limit*, later.
8) You must file Form 1040 or Form 1040A, not Form 1040EZ.

Qualifying Persons

Your child and dependent care expenses must be for the care of one or more members of your home who are qualifying persons. A qualifying person is:

1) Your dependent under age 13 for whom you can claim an exemption (also see *Child of Divorced or Separated Parents*, later),
2) Your spouse who is physically or mentally not able to care for himself or herself, or
3) Your dependent who is physically or mentally not able to care for himself or herself, even if you cannot claim an exemption for the person. For information on claiming an exemption, see Publication 501, *Exemptions, Standard Deduction, and Filing Information*.

Physically or mentally not able to care for oneself. Persons who are not able to dress, clean, or feed themselves because of physical or mental problems are considered not capable of self-care. Also, persons who require constant attention to prevent them from injuring themselves or others are considered not capable of self-care.

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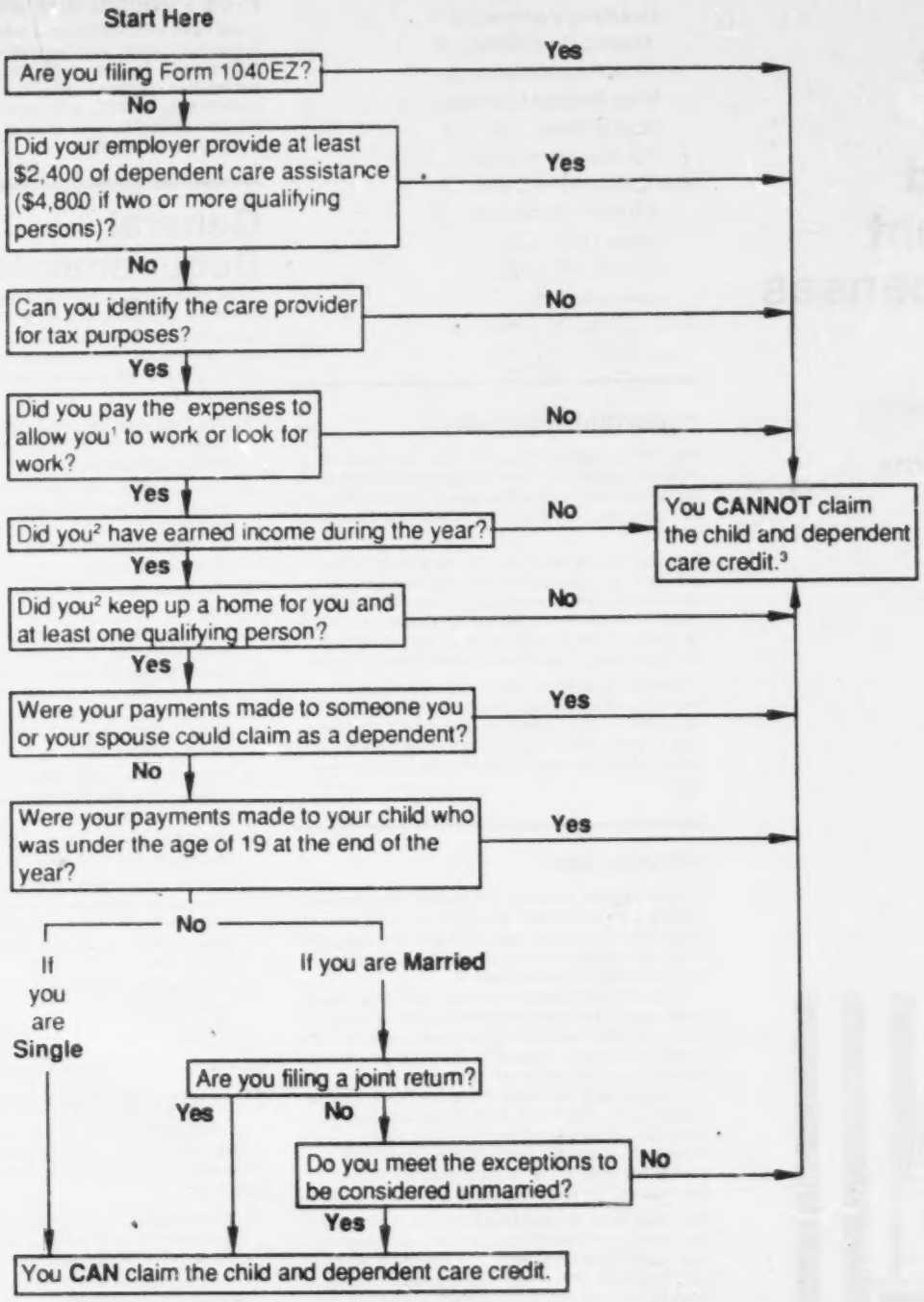
General Requirements Chart


Start Here
Are you filing Form 1040EZ?
Yes
No
Did your employer provide at least $2,400 of dependent care assistance ($4,800 if two or more qualifying persons)?
Yes
No
Can you identify the care provider for tax purposes?
No
Yes
Did you pay the expenses to allow you[1] to work or look for work?
No
Yes
Did you[2] have earned income during the year?
No
You CANNOT claim the child and dependent care credit.[3]
Yes
Did you[2] keep up a home for you and at least one qualifying person?
No
Yes
Were your payments made to someone you or your spouse could claim as a dependent?
Yes
No
Were your payments made to your child who was under the age of 19 at the end of the year?
Yes
No
If you are Single
If you are Married
Are you filing a joint return?
Yes
No
Do you meet the exceptions to be considered unmarried?
No
Yes
You CAN claim the child and dependent care credit.

[1] This also applies to your spouse, unless your spouse was disabled or a full time student.

[2] You **and** your spouse if you were married.

[3] If you had expenses that met the requirements for 1989, except that you did not pay them until 1990, you may be able to claim those expenses in 1990. See *Expenses not paid until the following year*, later.

Qualification determined daily. You determine a person's qualifying status each day when the person qualifies for less than a full calendar month. For example, if the person you pay child and dependent care expenses for no longer qualifies on September 16, count only those expenses through September 15. Also see *Dollar Limit*, later.

Child of Divorced or Separated Parents

If you are divorced or separated (defined later), your child is a qualifying person if you are the custodial parent and your child:

1) Is under age 13 or is not capable of self-care,
2) Is in the custody of one or both parents for more than half of the year, and
3) Receives more than half of his or her support from one or both parents.

You are the custodial parent if, during the year, you have custody of your child longer than your child's other parent has custody. You generally must claim an exemption for a child under the age of 13. However, you can treat the child as a qualifying person if you meet all the other requirements but do not claim the exemption because:

1) The noncustodial parent claims the exemption because you signed Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*, or similar statement, or
2) The noncustodial parent provides at least $600 for the support of the child and claims the exemption under a qualified pre-1985 decree of divorce or separate maintenance, or a written separation agreement.

If you can take the credit because of this exception, write your child's name in the space to the left of line 3, Form 2441 or Schedule 2 (Form 1040A).

The noncustodial parent cannot treat the child as a qualifying person, even if that parent can claim an exemption for the child.

Example. You are divorced and have custody of your 8-year-old child. You sign Form 8332 to allow your ex-spouse to claim the exemption. You pay child care expenses so you can work. Your child is a qualifying person and you, the custodial parent, can claim the credit for those expenses, even though your ex-spouse claims an exemption for the child.

Divorced or separated. You are considered divorced or separated if either of the following apply.

1) You are divorced or separated under a decree of divorce or separate maintenance or a written separation agreement.
2) You lived apart from your spouse for all of the last 6 months of the year.

Keeping Up a Home

You are keeping up a home if you (and your spouse if you are married) pay more than half the cost of running it for the year (also see *Cost determined monthly*, later). Home means the main home for both you and the qualifying person. Your home can be the main home even if the qualifying person does not live there all year because of his or her:

Birth,

Death, or

Temporary absence due to:

a) Sickness,
b) School,
c) Business,
d) Vacation,
e) Military service, or
f) Custody agreement.

Upkeep expenses normally include property taxes, mortgage interest, rent, utility charges, home repairs, insurance on the home, and food eaten at home.

Upkeep expenses do not include payments for clothing, education, medical treatment, vacations, life insurance, transportation, and mortgage principal. They also do not include the purchase, permanent improvement, or replacement of property. For example, the cost of replacing a water heater is not considered upkeep, but the cost of repairing a water heater can be included.

Aid to families with dependent children (AFDC). Payments you receive from a state that you use to keep up your home are provided by the state, not by you. You must provide more than half the cost of keeping up your home ***from your own funds*** to claim the credit for child and dependent care expenses.

Families living together. If you and your family share living space with another family, your family and the other family are treated as separate households. If you provide more than half the cost of running your household, you are keeping up a home.

Cost determined monthly. If you live in your home with a qualified person for less than a full year, figure the cost of keeping up your home for that period. To do this, divide your cost for the year by 12 and multiply the result by the number of months the person lived with you. Count any partial month as a full month.

Example. Joe lives in his home all year, but his qualifying person lives in it only from June 20 to December 31. His cost of keeping up his home for the full year is $6,600. To meet the requirement of keeping up a home, Joe must pay more than $1,925, which is half the cost of keeping up the home from June 1 to December 31. This is figured as follows.

Cost of keeping up the home for the full year	$6,600
Divided by the number of months in a year	÷ 12
Monthly cost of keeping up the home	$ 550
Multiplied by number of months the qualifying person lived in the home	× 7
Cost of keeping up the home for the period the qualifying person lived there	$3,850
Multiplied by one-half	× .50
Half the cost of keeping up the home while the dependent lived there	$1,925

Work Requirement

Your work can be for others or in your own business or partnership. It can be either full time or part time. Work also includes actively looking for work. However, if you do not find a job and have no earned income for the year, you cannot take this credit. Also see *Earned Income Limit*, later. Unpaid volunteer work or volunteer work for a nominal salary does not qualify.

If you are married, both you and your spouse must work. If you work but your spouse does not, your spouse may be treated as working and earning income during any month that he or she meets the rule discussed next.

Rule for a student-spouse or a spouse not capable of self-care. Your spouse is treated as working and earning income if, for any month, he or she is:

1) A full-time student, or
2) Physically or mentally not capable of self-care.

Figure the earned income of the nonworking spouse as shown under *Earned Income Limit*, later.

This rule applies to only one spouse for any one month. If, in the same month, both you and your spouse do not work and are either full-time students or physically or mentally not capable of self-care, neither of you can be treated as working and earning income in that month.

Full-time student. This is a person who is enrolled at and attends a school for the number of hours or classes that the school considers full time. The person must have been a student for at least some part of 5 calendar months during the taxable year. (The months need not be consecutive.) A student who attends school only at night is not a full-time student. However, a full-time student may attend some night classes.

Surviving spouse. If your spouse died during 1990 and you file a joint return as a surviving spouse, you are not considered married when claiming this credit. Therefore, only you need to meet the work requirement.

Work-Related Expenses

Child and dependent care expenses must be work related to qualify for the credit. Expenses are considered work related only if they allow you (and your spouse if you are married) to work. Whether your expenses allow you to work depends on the facts. For example, the cost of a babysitter while you and your spouse go out to eat normally is not a work-related expense. Also, expenses are not considered work related merely because you had them while you were working.

The care provided must be for a qualifying person's well-being and protection. Expenses for household services qualify if part of the services are for the care of qualifying persons. You do not have to choose the least expensive way of providing the care. For details, see *Care of a Qualifying Person* and *Household Services*, later.

If you are married, generally both you and your spouse must work. In certain cases, however, your spouse does not have to work. See *Rule for a student-spouse or a spouse not capable of self-care*, earlier.

Work-related expenses determined daily. If you work, or actively look for work, during only part of the period covered by the expenses, then you must figure your expenses for each day. For example, if you work all year and pay care expenses of $120 a month ($1,440 for the year), all the expenses are work related. However, if you work or look for work for only 2 months and 15 days during the year, your work-related expenses are limited to $300 (2½ months × $120).

Expenses not paid until the following year. You can count only the expenses that you pay during the year you are taking the credit. In other words, if you had expenses in 1989 that you did not pay until 1990, you cannot count them when figuring your credit for 1989. However, you may be able to claim a credit for all or part of them on your 1990 tax return. You must file Form 1040, not Form 1040A, to claim a credit for expenses you had in the preceding year.

Example. In 1989, you had child care expenses of $2,600 for your 12-year-old child. Of the $2,600, you paid $2,000 in 1989 and $600 in 1990. Your adjusted gross income for 1989 was $30,000. Your spouse's earned income of $14,000 was less than your earned income. A credit for your 1989 expenses paid in 1990 is not allowed in 1989. However, it is allowed for the 1990 tax year, but you must use your adjusted gross income for 1989 to compute the amount.

You figure this credit as follows.

1)	1989 child care expenses paid in 1989	$ 2,000
2)	1989 child care expenses paid in 1990	600
3)	Total	$ 2,600
4)	Limit for one qualifying person	$ 2,400
5)	Smaller of your earned income or your spouse's earned income in 1989	$14,000
6)	Smallest of lines 3, 4, or 5	$ 2,400
7)	Minus: Child care expenses on which you figured the credit in 1989	2,000
8)	1989 child care expenses carried over for credit in 1990	$ 400
9)	Amount to add to 1990 credit. Multiply line 8 by 20%	$ 80

See *Amount of Credit*, later, to figure the percentage you use on line 9. You should write the $80 from line 9 of this example on line 15 of Form 2441 for 1990. Add this $80 and any amount you show on line 14 to get the amount of credit you can claim. For example, if line 14 of Form 2441 shows $400, the total amount you show on line 16 of Form 2441 is $480. Attach a statement to your Form 1040 showing how you figured the amount you are carrying over to 1990.

Expenses prepaid in an earlier year. If you pay for services before they are provided, you can count the prepaid expenses only in the year the care is received. Fill out your Form 2441 or Schedule 2 (Form 1040A) for the later year as if the prepaid expense was actually paid in the later year.

Limits. There are two limits on the amount of work-related expenses you can use to figure the credit: an ***earned income limit*** and a ***dollar limit.*** These limits are discussed later under *How to Figure the Credit.*

Payments while you are out sick. Do not count as work-related expenses amounts you pay for child and dependent care while you are off from work because of illness. These amounts are not paid to allow you to work. This applies even if you get sick pay and are still considered an employee.

Care of a Qualifying Person

The main reason to have expenses for the care of a qualifying person must be for the person's well-being and protection. These expenses do not include amounts you pay for food, clothing, schooling, and entertainment. However, if these amounts are incident to and cannot be separated from the cost of caring for the qualifying person, you can count the total cost. For example, if a nursery school or day-care center provides lunch and educational activities as a part of its pre-school child care service, you can count the total cost.

Do not count the cost of schooling in the first grade or higher. You must divide the total cost between the cost of caring for your child and the cost of schooling.

Example. You place your 10-year-old child in a boarding school so you can work full time. Only the part of the boarding school expense that is for the care of your child is a work-related expense. You cannot count any part of the amount you pay the school for your child's education.

Care outside your home. You can count the cost of care provided outside your home if the care is for your dependent under age 13, or any other qualifying person who regularly spends at least 8 hours each day in your household.

Dependent care center. Care that is provided outside your home by a dependent care center can be counted if the center complies with all applicable state and local regulations. A dependent care center is a place that provides care for more than six persons (other than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

The cost of sending your child to an overnight camp is ***not*** considered a work-related expense.

Transportation. The cost of getting a qualifying person to and from your home and the care location is ***not*** considered a work-related expense. This includes the costs of bus, subway, taxi, or private car. Also, if you pay the transportation cost for the care provider to come to your home, you cannot count this cost as a work-related expense.

Household Services

All of your necessary expenses for household services are work related even if they are only ***partly*** for the well-being and protection of a qualifying person. Ordinary services done in and around your home that are necessary to run your home are counted as household services. The services of a housekeeper, maid, or cook are usually considered necessary to run your home if they are done at least partly for the benefit of the qualifying person. However, the services of a chauffeur or gardener are not considered necessary.

If part of an expense is work related (for either household services or the care of a qualifying person) and part is for other purposes, you have to allocate the expense. Count only the part that is work related. However, you do not have to allocate the expense if only a small part is for other purposes.

Example. You pay a housekeeper to care for your 9-year-old and 15-year-old children so you can work. The housekeeper spends most of the time doing normal household work and spends 30 minutes a day driving you to and from work. The entire expense of the housekeeper is a work-related expense. You do not have to deduct any amount for being driven to and from work because the time involved is minimal. You do not have to deduct any amount for the care of your 15-year-old child (not a qualifying person) because the household expense is partly for the care of your 9-year-old child, who is a qualifying person.

Meals and lodging provided for housekeeper. If you have expenses for food that your housekeeper eats in your home, count these as work-related expenses. If you have extra expenses for your housekeeper's lodging, count these as work-related expenses also. For example, if you move to an apartment with an extra bedroom for the housekeeper, count the extra rent and utility expenses for this bedroom as work-related expenses. Or, if your housekeeper moves into an existing bedroom in your home, count the extra utility expenses you may have as work-related expenses.

Taxes paid on wages. If you pay wages for household help, you may have to pay the employer's portion and withhold the employee's portion of the social security tax (FICA). You may also have to pay federal unemployment tax (FUTA) and similar state taxes. The taxes you pay on wages for qualifying child and dependent care services are work-related expenses. For more information on a household employer's tax responsibilities, see Publication 926.

Special Rules

Depending on the facts, certain other work-related expenses may or may not qualify for the credit.

Medical expenses. Some expenses for the care of a qualifying person who is not capable of self-care may qualify as work-related expenses and also as medical expenses. You can use them either way, but you cannot use the same expenses to claim both a credit and a medical expense deduction.

If you use these expenses to figure the credit and they are more than the earned income limit or the dollar limit, discussed later, you can add the excess to your medical expenses. However, if you use your total cost to figure your medical expense deduction, you cannot use any part of them to figure your credit. See the example under *Student-spouse or spouse not capable of self-care*, later. For information on medical expenses, see Publication 502, *Medical and Dental Expenses.*

Note. Any amount that is excluded from your income under your employer's dependent care assistance plan ***cannot*** be used to claim a medical expense deduction.

Payments to relatives. You can count work-related expenses you pay to relatives who are not your dependents, even if they live in your home. However, do not count any amounts you pay to:

1) A dependent for whom you (or your spouse if you are married) can claim an exemption, or
2) Your child who is under age 19 at the end of the year, even if he or she is not your dependent.

Marital Status

Generally, married couples must file a joint return to take the credit. However, if you are legally separated or living apart from your spouse, you may be able to file separate returns and still take the credit.

Married couple. If you are married at the end of your tax year, you must file a joint return with your spouse to take the credit. If your spouse died during the year and you do not remarry before the end of the year, you must file a joint return to take the credit. If you do remarry before the end of the year, the credit can be claimed on your deceased spouse's separate return.

Legally separated. You are not considered married if you are legally separated from your spouse under a decree of divorce or separate maintenance. You are eligible take the credit on a separate return.

Married and living apart. You are not considered married and are eligible to take the credit if **all** the following apply.

1) You file a separate return.
2) Your home is the home of a qualifying person for more than half the year.
3) You pay more than half the cost of keeping up your home for the year.
4) Your spouse does not live in your home for the last 6 months of the year.

Provider Identification

You must identify all persons or organizations that provide care for your child or dependent. Do this on the same form you use to claim the credit. If you file Form 1040, use Part I of Form 2441, *Child and Dependent Care Expenses,* to report the required information. If you file Form 1040A, use Part I of Schedule 2.

Information required. To identify the care provider, you must give the provider's:

1) Name,
2) Address, and
3) Taxpayer identification number.

If the care provider is an individual, the taxpayer identification number is often the social security number. If the care provider is an organization, then it is the employer identification number (EIN).

The taxpayer identification number is not required if the care provider is one of certain tax-exempt organizations (such as a church or school). In this case, write "Tax-Exempt" in the space where the tax form calls for the number.

If you cannot provide all of the information required, or the information is incorrect, you must

be able to show that you used due diligence (discussed later) in trying to furnish the required information.

Getting the information. You can use Form W–10, *Dependent Care Provider's Identification and Certification,* to request the required information from the care provider. If you do not use Form W–10, you can get the required information from:

1) A copy of the provider's social security card,
2) A copy of the provider's driver's license (in a state where the license includes the social security number),
3) A copy of the provider's completed Form W–4 if he or she is your household employee,
4) A copy of the statement furnished by your employer if the provider is your employer's dependent care assistance program, or
5) A letter or invoice from the provider if it shows the required information.

You should keep the required information about the care provider with your tax records. Do not send Form W–10 (or other document if Form W–10 is not used) to the Internal Revenue Service.

Due diligence. If the care provider information you give is incorrect or incomplete, your credit may not be allowed. However, if you can show that you used due diligence in trying to supply the required information, you can still claim the credit.

You can show due diligence by getting and keeping the provider's completed Form W–10 or one of the other sources of information listed above. Care providers can be penalized if they do not provide this information to you or if they provide incorrect information.

Provider refusal. If the provider refuses to give you the required information, you should report whatever information you have (such as the name and address) on the form you use to claim the credit. Write "See attached" in the column calling for the information you do not have and attach a statement to your return explaining the situation. This statement will show that you used due diligence in trying to furnish the required information.

How to Figure the Credit

Your credit is a percentage of your work-related expenses. First, you must figure both the earned income limit and the dollar limit on those expenses. Then, depending on how much adjusted gross income you have, you figure the applicable percentage for the credit.

Earned Income Limit

The amount of work-related expenses you use to figure your credit cannot be more than:

1) Your earned income for the year, if you are *single* at the end of the year, or
2) The smaller of your or your spouse's earned income for the year, if you are *married* at the end of the year.

If you remarried during the year, use the earned income of the spouse you are married to at the end of the year.

Earned income includes wages, salaries, tips, other employee compensation, and net earnings from self-employment. Earned income also includes strike benefits and any disability pay you report as wages. You should disregard community property laws when you figure your earned income for this credit.

Self-employment. If you are self-employed, you must include your net earnings in earned income. For purposes of the child and dependent care credit, net earnings from self-employment means the amount from line 3 of Schedule SE ***minus*** any deduction on line 25 of Form 1040 ***plus*** any self-employment earnings not reported on Schedule SE because they are less than $400. Subtract any business losses from your earned income. If you filed Schedule C to report income as a statutory employee, also include as earned income the amount from line 29 of that Schedule C.

You can figure your net earnings from your business either by the regular method or the optional method. If you can use the optional method to figure self-employment tax, you may be able to increase your earned income for this credit. Get Publication 533, *Self-Employment Tax,* for details. In this case, subtract any deduction you claimed on Form 1040, line 25, from the total of the amounts on Schedule SE, Section B, lines 3 and 4b, to figure earned income.

Income exempt from self-employment tax as a result of the filing and approval of Form 4361 (generally relating to the clergy) is earned income if it is wages, salaries, tips, or other employee compensation. This includes a housing allowance or the rental value of a parsonage that you get as part of your pay for services as an employee.

Income exempt from self-employment tax as a result of the filing and approval of Form 4029 (relating to members of certain religious faiths) is ***not*** earned income.

Earned income does not include pensions or annuities, social security payments, workers' compensation, interest, dividends, or unemployment compensation.

Student-spouse or spouse not capable of self-care. As discussed earlier under *Work Requirement,* a spouse that is either a full-time student or not capable of self-care is treated as working and earning income. The earned income of such a spouse for each month is considered to be $200 if there is one qualifying person in your home, or $400 if there are two or more. However, if your spouse does work during that month, use the higher of $200 (or $400) or his or her actual earned income for that month. If your spouse is a full-time student (or not capable of self-care) for only part of a month, the full $200 (or $400), still applies.

Only one spouse can be considered to have this earned income of $200, or $400, for any one month. If, in the same month, both you and your spouse do not work and are either full-time students or not capable of self-care, you cannot use any amount you pay during that month to figure the credit, even if you are looking for work.

Example. You are married. You work and keep up a home for yourself and your spouse. Because of an accident, your spouse is not capable of self-care for 11 months during the tax year.

During the 11 months, you pay $2,750 of work-related expenses for the care of your spouse. These expenses also qualify as medical expenses. Your adjusted gross income is $29,000 and the entire amount is earned income. Because your work-related expenses are for one qualifying person, you have a dollar limit (discussed later) of $2,400 when you figure the credit.

Figure your credit on the smallest of the following amounts.

1) Work-related expenses (limit)	$ 2,400
2) Your earned income	$29,000
3) Income considered earned by your spouse (11 × $200)	$ 2,200

You use $2,200 to figure the credit. You can treat the balance of $550 as a medical expense. However, if you use the $2,750 first as medical expenses, you cannot use any part of that amount to figure your credit.

Surviving spouse. If your spouse died during 1990 and you file a joint return as a surviving spouse, you are not considered married for purposes of this credit. Consider only your income when figuring the earned income limit.

Dollar Limit

There is a dollar limit on the amount of your work-related expenses you can use to figure the credit. This limit is $2,400 for one qualifying person, or $4,800 for two or more qualifying persons.

If you have two or more qualifying persons in your household, the $4,800 limit does not need to be divided equally among them. For example, if your work-related expenses for one qualifying person are $2,000 and your work-related expenses for another qualifying person are $2,800, you can use the total, $4,800, when figuring the credit.

Yearly limit. The dollar limit is a yearly limit. The amount of the limit remains the same no matter how long you have a qualifying person in your household. In other words, use the $2,400 limit if you had one qualifying person at any time during the year. Use $4,800 if you had more than one at any time during the year.

Total work-related expenses. When you figure your total work-related expenses for the year, count only the ones you had for a qualifying person during the time the person qualified. For example, your son is your only qualifying person. If he turned 13 in 1990, you can count only the expenses you had before your son's 13th birthday. If you had expenses of less than $2,400 during the time your son qualified, count only the smaller amount.

Reduced Dollar Limit

Your employer may provide you with child and dependent care benefits. The dollar limit is reduced by these benefits when you figure the credit.

Employer-provided dependent care assistance plan. You must subtract from the dollar limit any benefit you receive that is excluded from your income under an employer-provided dependent care assistance plan. The value of this benefit is excludable if the plan meets certain requirements. Your employer can tell you whether the plan qualifies. If it does, the excludable amount is limited to the smaller of:

1) Your earned income,
2) Your spouse's earned income, or
3) $5,000 ($2,500 if married filing separately).

You must subtract this excludable amount from the dollar limit ($2,400 or $4,800, whichever applies) to get the reduced limit on the amount of work-related expenses you can use to figure the credit.

Statement for employee. Your employer must give you a Form W–2, *Wage and Tax Statement* (or similar statement), showing the total amount of dependent care assistance benefits provided to you during the year.

Example. You are a widower with one child and earn $20,000 a year at work. You pay work-related expenses of $1,600 for your 4-year-old child and qualify to claim the credit for child and dependent care expenses. Your employer pays an additional $1,000 under a qualified employer-provided dependent care assistance plan. This $1,000 is excluded from your income. The dollar limit for your work-related expenses is $2,400 (one qualifying person). However, your credit is figured on only $1,400 of the $1,600 work-related expenses you paid because the dollar limit is reduced to $1,400 by the excludable benefits as follows.

Dollar limit: Maximum allowable expenses for one qualifying person	$2,400
Minus: Employer-provided dependent care benefits you can exclude from income	1,000
Reduced limit on expenses you can use for the credit	$1,400

Forfeitures. Forfeitures are amounts credited to your dependent care assistance account but which you no longer have a right to receive as reimbursements. You must subtract any forfeitures from the total employer-provided dependent care benefits reported by your employer. Forfeitures do not include amounts that you expect to receive for dependent care assistance incurred during the year that has not yet been reimbursed but may be claimed in the future.

Amount of Credit

To determine the amount of your credit, multiply your work-related expenses (after applying the earned income and dollar limits) by the applicable percentage. The percentage depends on your adjusted gross income. The following shows the applicable percentage based on adjusted gross income.

Adjusted Gross Income			Applicable Percentage
Over		But not over	
$ 0	—	$10,000	30%
10,000	—	12,000	29%
12,000	—	14,000	28%
14,000	—	16,000	27%
16,000	—	18,000	26%
18,000	—	20,000	25%
20,000	—	22,000	24%
22,000	—	24,000	23%
24,000	—	26,000	22%
26,000	—	28,000	21%
28,000	—	No limit	20%

Alternative minimum tax limit. Your credit may be limited because of the alternative minimum tax. If you file Schedules C, D, E, or F (Form 1040), you should complete Form 6251, *Alternative Minimum Tax—Individuals*, to figure whether your credit will be limited. If you do not file those schedules, you should complete the worksheet that comes with the instructions for line 16, Form 2441, to see if you still need to complete Form 6251.

How to Claim the Credit

To claim the credit, you can file Form 1040 or Form 1040A. You cannot claim the credit on Form 1040EZ. You must file a joint return if you are married, unless the exceptions discussed earlier under *Marital Status* apply to you.

Form 1040. You must complete Form 2441, *Child and Dependent Care Expenses*, and attach it to your Form 1040.

Form 1040A. You must complete Schedule 2 (Form 1040A), *Child and Dependent Care Expenses for Form 1040A Filers*, and attach it to your Form 1040A.

Tax credit not refundable. Your credit for child and dependent care expenses cannot be more than the amount of your tax liability. Therefore, you cannot get a refund for any part of the credit that is over that amount.

Records. You should keep records of your work-related expenses. Also, if your dependent or spouse is not capable of self-care, your records should show both the nature and length of the disability. Other records you should keep to support your claim for the credit are described earlier under *Provider Identification*.

Examples

The following examples show how to figure the credit. Near the end of this publication is a filled-in page 1 of Schedule 2 (Form 1040A), that illustrates example 1 and a filled-in Form 2441 (Form 1040) that illustrates example 2.

Example 1: Child Care–Two Children. Ann Jones is a widow and keeps up a home for herself and her two preschool children. She claims her children as dependents and files Form 1040A. Her adjusted gross income is $20,000 and the entire amount is earned income.

During the year Ann pays work-related expenses of $3,000 for child care at a neighbor's home and $2,200 for child care at Pine Street Nursery School.

Ann figures her credit as follows.

Child care by neighbor	$3,000
Child care by nursery school	2,200
Total work-related expenses	$5,200
Maximum allowable expenses for two qualifying persons	$4,800
Amount of credit (25% of $4,800)	$1,200

Because Ann's earned income is at least $4,800, the earned income limit, discussed earlier, does not apply.

Example 2: Employer-Provided Benefits. Joan Thomas is divorced and has two children, ages 3 and 9. She works at ACME Computers. Her adjusted gross income is $29,000 and the entire amount is earned income.

Joan's younger child stays at her employer's on-site child care center while she works. The benefits from this child care center qualify to be excluded from her income. Her employer reports the value of this service to her as $3,000 for the year. This $3,000 is shown on her Form W–2, but is not reported as taxable income.

A neighbor cares for Joan's older child after school, on holidays, and during the summer. She pays her neighbor $2,400 for this care.

Joan figures her credit as follows.

1) Work-related expenses Joan paid	$2,400
2) Dollar limit: Maximum allowable expenses for two or more qualifying persons	$4,800
3) Minus: Employer-provided dependent care benefits excluded from income	3,000
4) Reduced limit on expenses Joan can use for the credit	$1,800
Amount of credit (20% of the lesser of lines 1 or 4)	$ 360

Note. Even though the total of the expenses paid by Joan ($2,400) was less than the dollar limit for two or more qualifying persons ($4,800), it is the dollar limit, discussed earlier, that is reduced by the excludable amount.

Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

1990

OMB No. 1545-0085

Name(s) shown on Form 1040A: Ann Jones

Your social security number: 246 : 00 : 2468

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I, below, and Part III on the back.

Part I

Persons or organizations who provided the care

You MUST complete this part. (See page 46.)

1	a. Name	b. Address (number, street, city, state, and ZIP code)	c. Identifying number (SSN or EIN)	d. Amount paid (see instructions)
	Sue Smith	413 Maple Street Anytown, TX 75240	123-00-4567	3,000
	Pine Street Nursery School	706 Pine Street Anytown, TX 75241	10-7654321	2,200

(If you need more space, attach schedule.)

2 Add the amounts in column d of line 1 and enter the total. — 2: 5,200

Note: *If you paid cash wages of $50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get* **Form 942** *for details.*

Part II

Credit for child and dependent care expenses

3 Enter the number of qualifying persons who were cared for in 1990. You must have shared the same home with the qualifying person(s). (See page 47 for the definition of a qualifying person.) — 3: 2

4 Enter the amount of **qualified** expenses you incurred and actually paid in 1990. See page 47 to find out which expenses qualify. **Caution:** *If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on line 23.* — 4: 5,200

5 Enter $2,400 ($4,800 if you paid for the care of two or more qualifying persons). — 5: 4,800

6 If you completed Part III on page 2, enter the **excluded benefits,** if any, from line 23. — 6: -0-

7 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit.) — 7: 4,800

8 Compare the amounts on lines 4 and 7. Enter the **smaller** of the two amounts here. — 8: 4,800

9 You **must** enter your **earned income.** (See page 48 for the definition of earned income.) — 9: 20,000

10 If you are married filing a joint return, you **must** enter your spouse's earned income. (If spouse was a full-time student or disabled, see the instructions for the amount to enter.) — 10:

11 If you are married filing a joint return, compare the amounts on lines 9 and 10. Enter the **smaller** of the two amounts here. — 11:

12 • If you are married filing a joint return, compare the amounts on lines 8 and 11. Enter the **smaller** of the two amounts here.

• All others, compare the amounts on lines 8 and 9. Enter the **smaller** of the two amounts here. — 12: 4,800

13 Enter the decimal amount from the table below that applies to the **amount on Form 1040A, line 17.**

If line 17 is: Over—	But not over—	Decimal amount is:	If line 17 is: Over—	But not over—	Decimal amount is:
$0	10,000	.30	$20,000	22,000	.24
10,000	12,000	.29	22,000	24,000	.23
12,000	14,000	.28	24,000	26,000	.22
14,000	16,000	.27	26,000	28,000	.21
16,000	18,000	.26	28,000		.20
18,000	20,000	.25			

13: × .25

14 Multiply the amount on line 12 by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24a. — 14 = 1,200

Form **2441**

Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

► Attach to Form 1040.
► See separate Instructions.

OMB No. 1545-0068

1990

Attachment Sequence No. 21

Name(s) shown on Form 1040: Joan Thomas

Your social security number: 559 00 3436

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I, below, and Part III on the back.

Part I **Persons or Organizations Who Provided the Care—You must complete this part.** (See the Instructions. If you need more space, attach a statement.)

1 (a) Name	(b) Address (number, street, city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see Instructions)
Pat Green	12 Ash Avenue Hometown, NJ 07101	240-00-3835	2,400
ACME Computers	See W-2		

2 Add the amounts in column (d) of line 1 and enter the total . . . . . 2 — 2,400

Note: *If you paid cash wages of $50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get* ***Form 942*** *for details.*

Part II **Credit for Child and Dependent Care Expenses**

3 Enter the number of qualifying persons who were cared for in 1990. (See the Instructions for the definition of qualifying persons.) ***Caution:*** *To qualify, the person(s)* ***must*** *have shared the same home with you in 1990* . . . ► — 2

4 Enter the amount of **qualified** expenses you incurred and actually paid in 1990. See the Instructions to find out which expenses qualify. **Caution:** *If you completed Part III on page 2, do* ***not*** *include on this line any excluded benefits shown on line 25* . . . . . 4 — 2,400

5 Enter $2,400 ($4,800 if you paid for the care of two or more qualifying persons) . . . . . 5 — 4,800

6 If you completed Part III on page 2, enter the **excluded benefits,** if any, from line 25 . . . . . 6 — 3,000

7 Subtract line 6 from line 5 and enter the result. (If the result is zero or less, skip lines 8 through 13. Enter zero on line 14, and go to line 15.) . . . . . 7 — 1,800

8 Compare the amounts on lines 4 and 7. Enter the **smaller** of the two amounts here . . . . . 8 — 1,800

9 You **must** enter your **earned income**. (See the Instructions for the definition of earned income.) . . 9 — 29,000

10 If you are married filing a joint return, you **must** enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the Instructions for the amount to enter.) 10

11 If you are married filing a joint return, compare the amounts on lines 9 and 10. Enter the **smaller** of the two amounts here 11

12 • If you are married filing a joint return, compare the amounts on lines 8 and 11. Enter the **smaller** of the two amounts here.
• All others, compare the amounts on lines 8 and 9. Enter the **smaller** of the two amounts here. . . . . 12 — 1,800

13 Enter the decimal amount from the table below that applies to the **adjusted gross income** on Form 1040, line 32 . . . . . 13 — × .20

If line 32 is: Over—	But not over—	Decimal amount is:	If line 32 is: Over—	But not over—	Decimal amount is:
$0	10,000	.30	$20,000	22,000	.24
10,000	12,000	.29	22,000	24,000	.23
12,000	14,000	.28	24,000	26,000	.22
14,000	16,000	.27	26,000	28,000	.21
16,000	18,000	.26	28,000		.20
18,000	20,000	.25			

14 Multiply the amount on line 12 by the decimal amount on line 13 and enter the result . . . . . 14 — 360

15 Multiply any child and dependent care expenses for 1989 that you paid in 1990 by the decimal amount that applies to the adjusted gross income on your 1989 Form 1040, line 32, or Form 1040A, line 14. Enter the result. (You must complete Part I and attach a statement. See the Instructions.) . . 15

16 Add the amounts on lines 14 and 15. See the Instructions for the amount of credit you can claim . . 16 — 360

For Paperwork Reduction Act Notice, see separate Instructions. Form **2441** (1990)

Part III **Employer-Provided Dependent Care Benefits**—Complete this part only if you received employer-provided dependent care benefits. Also, be sure to complete Part I.

17	Enter the total amount of employer-provided dependent care benefits you received for 1990. (This amount should be shown in Box 15 of your W-2 form(s).) Do **not** include amounts that were reported to you as wages in Box 10 of Form(s) W-2	17	3,000
18	Enter the amount forfeited, if any. **Caution:** *See the Instructions.*	18	
19	Subtract line 18 from line 17 and enter the result	19	3,000
20	Enter the total amount of qualified expenses incurred in 1990 for the care of a qualifying person. (See the Instructions.)	20	5,400
21	Compare the amounts on lines 19 and 20. Enter the **smaller** of the two amounts here	21	3,000
22	You **must** enter your **earned income**. (See the Instructions for lines 9 and 10 for the definition of earned income.)	22	29,000
23	If you were married at the end of 1990, you **must** enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the Instructions for lines 9 and 10 for the amount to enter.)	23	
24	• If you were married at the end of 1990, compare the amounts on lines 22 and 23. Enter the **smaller** of the two amounts here. • If you were unmarried, enter the amount from line 22 here.	24	29,000
25	**Excluded benefits.** Enter here the **smallest** of the following: • The amount from line 21, or • The amount from line 24, or • $5,000 ($2,500 if married filing a separate return).	25	3,000
26	**Taxable benefits.** Subtract line 25 from line 19. Enter the result, but not less than zero. Also include this amount in the total on Form 1040, line 7. On the dotted line next to line 7, write "DCB"	26	-0-

Note: *If you are also claiming the child and dependent care credit, fill in Form 1040 through line 40. Then complete Part II of this form.*

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Instructions for 1040 & Schedules	Instructions for 1040EZ	Schedule SE (1040)	3468 & Instructions	8822	Pub. 521	Pub. 590	
1040A	Schedules A&B (1040)	1040-ES (1991)	3903 & Instructions	Pub. 1	Pub. 523	Pub. 910	
Instructions for 1040A, Sch. 1&2	Schedule C (1040)	1040X & Instructions	4562 & Instructions	Pub. 17	Pub. 525	Pub. 917	
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